SYLLABI AND SCHEME OF EXAMINATIONS FOR MINORCOURSES FOR UNDER GRADUATE PROGRAMS (SINGLE MAJOR / INTERDISCIPLINARY PROGRAMS) IN COMMERCE

(Based on Curriculum and Credit Framework for UG Programs under NEP)

WITH EFFECT FROM THE SESSION 2024-25

MAHARSHI DAYANAND UNIVERSITY ROHTAK (HARYANA)

SYLLABI AND SCHEME OF EXAMINATIONS FOR MINOR COURSES FORUNDER GRADUATE PROGRAMS (SINGLE MAJOR/ MULTIDISCIPLINARY PROGRAMS)

Minor Courses (MIC)/ Minor (Vocational) Course MIC(VOC)	TYPE OF PROGRAM				Credits Distribution			Total Credits	Workload			Total Workload	Marks				
	SINGLE MAJOR PROGRAM	MULTIDISCIPLINARY PROGRAM / SINGLE MAJOR PROGRAM	Nomenclature of Course	Course Code	L	T	P		L	T	P		Theory		Practical		Total Marks
	SEMESTER	SEMESTER											External	Internal	External	Internal	
MIC 1 @ 4 credits	1	1	Business Organisation and Management	24COM401MI01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 2 @ 4 credits	2	3	Fundamentals of Accounting	24COM402MI01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 3 @ 4 credits	3	5	Basics of Corporate Accounting	25COM403MI01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 4 (VOC) @ 4 credits	4	4	Financial Engineering	25COM404MV01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 5 @ 4 credits	5	6	Personal Finance	26COM405MV01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 6 (VOC) @ 4 credits	6	6	Banking and Insurance	26COM406MV01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 7 @ 4 credits	7	7	Stock Market Operations	24COM201MV01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 8 @ 4 credits	8	8	Production management	24COM202MV01	3	1	0	4	3	1	0	4	70	30	0	0	100

L: Lecture; T: Tutorial; P: Practical

Note:

1. The Syllabi and Scheme of Examinations (SOE) for Minor (Vocational) Courses for UG Semester 7 and Semester 8 will be same as applicable for Vocational Course in Post Graduate semester 1 and semester 2 respectively.
2. Course coding of Minor courses for Single Major Programs will be applicable for Multidisciplinary Programs/ Multidisciplinary Programs after 2nd semester irrespective of their offering in any semester.
3. The student who select any Minor Course (MIC) of any discipline in first semester should study the Minor courses (MIC) in the same discipline in the subsequent semesters. However, while exercising the option for choosing Minor Vocational Course MIC (VOC), the student may opt the discipline either related to the discipline of Minor Course or the discipline of Major Course or any other discipline as per his/her choice.

Syllabi for Minor Course(s)

Semester I

Session 2024-25

Name of Program	B.com	Program Code	MIC
Name of the Course	**Business Organisation and Management**	**Course Code**	**24COM401MI01**
Hours per Week	**4**	**Credits**	**4**
Maximum Marks	**70**	**Time**	**3 Hours**

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate.

Course Learning Outcomes (CLO):

CLO 1: Students will understand the fundamental concepts of business, trade, industry, and commerce, and learn various forms of business organizations and the evolution of management thoughts.

CLO 2: To understand and describe the concepts and processes of planning and organizing, including different types of authority, decentralization, and delegation.

CLO 3:Students will understand the concepts and processes of staffing, including recruitment, selection, and training, and learn about major leadership theories.

CLO 4: To understand the concepts and importance of motivation and control, including major motivation theories and techniques of control.

Unit 1:

Concepts: Business, trade, industry and commerce – Business: Features of business- Trade: Classification, Aids to trade – Industry: Classification – Commerce – Relationship between trade industry and commerce – Functions of Business. Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.

Concept of Business Management, features and need for Study; and overview of managerial functions. Evolution of the Management Thoughts- Classical, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, contingency Approach and Modern Approaches/Theories.

Unit 2: Planning: Concept, Process, and types and importance of Plans. Decision-making – Concept, Process, and Importance. Concept and process of Organising – An overview, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure; Principles of Organising.

Unit 3: Staffing: Concept, Importance and Process. Methods of Recruitment, Selection and Training- their merits and demerits. Leadership: Concept, Importance, Major theories of Leadership.

Unit 4: Motivation: Concept, types, Importance, extrinsic and intrinsic motivation; Major Motivation theories. Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control.

References:

Tulsian, P.C. & Pandey, V. ―Business Organisation & Management Pearson Education.

Drucker, PF, ―Management challenges for the 21st century-Butterworth Oxford.

MitraJ.K. (2018). Principles of Management. Oxford University Press.

Allen, LA, ―Management and Organisation-Tokyo.

Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.

Stoner and Freeman, ―Management―Prentice Hall, New Delhi. R
Griffin- Management Principles and Application. Cengage
Parag Deewan, ―Management, Principles and practices-Excel Books.
Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications

Semester II
Session: 2024-25

Name of Program	B.COM	Program Code	MIC
Name of the Course	**Fundamentals of Accounting**	**Course Code**	**24COM402MI01**
Hours per Week	**4**	**Credits**	**4**
Maximum Marks	**70**	**Time of Examinations**	**3**

Note:
The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will beset from all the four units. The examiner will set two questions from each unit out of which the candidate shallattempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):
CLO 1: Students will be able to understand the significance of accounting, including its meaning, objectives, scope, limitations, and the diverse users of accounting information.
CLO 2: To learn the principles and practices of the double-entry system and gain proficiency in recording various transactions in the journal.
CLO 3: Develop the ability to manage different subdivisions of the journal, including specialized books like the cash book, purchase book, sales book, and understand their role in accounting.
CLO 4: Demonstrate competency in preparing a trial balance to ensure accuracy and in generating key financial statements like the trading account, profit and loss account, and balance sheet for a sole proprietary business, incorporating necessary adjustments.

Unit 1
Accounting: (i) Meaning, Objectives, Scope, Limitations and Users of Accounting Information (ii) Basic Accounting Terms; (iii) Accounting Principles.

Unit 2
(i) Double Entry System (ii) Recording of Transactions in Journal; (iii) Ledger

Unit 3
(i)Sub-Division of Journal: Cash Book, Single Column Cash Book and Cash Book with Bank Column, Petty Cash Book (ii) Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Journal Proper

Unit 4
(i) Trial Balance; (ii) Financial Statements:Trading Account, Profit and LossAccountandBalanceSheet of sole proprietarybusiness (With Adjustment)

References:

- D.K. Goyal: Financial Accounting, Arya Publication Ltd.
- S.N. Maheshwari: An introduction to Accounting, Vikas Publishing House Pvt. Ltd.
- NishatAzmat and Andy Lymer: Basic Accounting: The step-by-step course in elementary accountancy, Kindle Edition
- Anthony, R.N., and J.S. Reece, “Accounting Principles”, Richard D. Irwin, Inc.
- Monga J.R., “Financial Accounting: Concepts and Application”. Mayoor Paper Backs.